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प्राधिकार से प्रकाशित

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इस भाग में निम्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके ।

Separate paging is given to this Part in order that it may be filed
as a separate compilation

MINISTRY OF COMMERCE

NOTIFICATION

New Delhi, the 1st March 1975

S.O. 115(E).—In exercise of the powers conferred by clause (e) of sub-section (2) of section 5 of the Khadi and Other Handloom Industries Development (Additional Excise Duty on Cloth) Act, 1953 (12 of 1953) and in supersession of the notification of the Government of India in the late Ministry of Commerce and Industry No. S.R.O. 1479, dated the 25th July, 1953, the Central Government hereby makes the following rules, namely:—

1. **Short title and commencement.**—(1) These rules may be called the Khadi and Other Handloom Industries Development (Exemption from Payment of Excise Duty) Rules, 1975.

(2) They shall come into force on the 1st day of March, 1975.

2. **Varieties of cloth exempted.**—All varieties of cloth which are for the time being exempted from the duty of excise levied thereon under the Central Excises and Salt Act, 1944 (1 of 1944) shall be exempt from the excise duty leviable thereon under the Khadi and Other Handloom Industries Development (Additional Excise Duty on Cloth) Act, 1953 (12 of 1953):

Provided that nothing contains in this rule shall apply to the following description of cotton fabrics manufactured in a composite mill namely:—

(i) Medium-A, if unprocessed; and

- (ii) Medium~~B~~ and Coarse, if unprocessed; or if bleached, or dyed, but not printed; or which answer the description of "Dhoti", "Saree", "Long Cloth", "Shirting" or "Drill" as defined from time to time by the Textile Commissioner under the Cotton Textiles (Control) Order, 1948, and for which maximum ex-factory prices have been specified by the Textile Commissioner under the said Order.

Explanation.—For the purposes of this proviso, "composite mill" means a manufacturer who is engaged in spinning of cotton twist, yarn or thread or weaving or processing of cotton fabrics with the aid of power and has a proprietary interest in at least two of such manufacturing activities;

Provided further that nothing contained in this rule shall apply to processed rayon or artificial silk fabrics which are exempted from the duty of excise leviable thereon under the Central Excises and Salt Act, 1944 (1 of 1944).

[No. 15012/4/75-*Tex. IV*]

MANI NARAYANSWAMI, Jt. Secy.